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PATENT**OFFICE OF PETITIONS***Practitioner's Docket No. 65678-0042 (5672 DCCSP)*

COMBINED DECLARATION AND POWER OF ATTORNEY**(ORIGINAL, DESIGN, NATIONAL STAGE OF PCT, SUPPLEMENTAL, DIVISIONAL,
CONTINUATION, OR C-I-P)**

As a below named inventor, I hereby declare that:

TYPE OF DECLARATION

This declaration is for an original application.

INVENTORSHIP IDENTIFICATION

My residence, post office address and citizenship are as stated below, next to my name. I believe that I am an original, first and joint inventor of the subject matter that is claimed, and for which a patent is sought on the invention entitled:

TITLE OF INVENTION

SYSTEM AND METHOD FOR DISPOSING OF ASSETS

SPECIFICATION IDENTIFICATION

I hereby authorize and request my attorney(s) of record in this application to insert the serial number and filing date of this application in the spaces that follow:

Serial Number: 09/990,911, Filing Date: 11/14/2001.

ACKNOWLEDGMENT OF REVIEW OF PAPERS AND DUTY OF CANDOR

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information, which is material to patentability as defined in 37, Code of Federal Regulations, § 1.56.

POWER OF ATTORNEY

I hereby appoint the following practitioner(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Michael B. Stewart

Registration Number 36,018

Robert M. Leonardi

Registration Number 27,815

Phillip A. Rotman II

Registration Number 38,290

I hereby appoint the practitioners associated with the Customer Number provided below to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

SEND CORRESPONDENCE TO**DIRECT TELEPHONE CALLS TO:**

Michael B. Stewart
Rader, Fishman & Grauer PLLC
39533 Woodward Avenue, Suite 140
Bloomfield Hills, MI 48304

Michael B. Stewart
(248) 594-0600

Customer Number: 010291

DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

SIGNATURES

J. Aaron Bly

Inventor's signature

Date 11/13/03Country of Citizenship USAResidence 10326 Scarlet Oak Dr., Perrysburg, OH 43551

David T. Spieldenner
Inventor's signature

Date 12-17-03

Country of Citizenship USA

Residence 336 S. Main St., Lindsev, OH 43442

Aaron Roth
Inventor's signature

Date _____

Country of Citizenship USA

Residence 8022 Eagle Creek Ct., Sylvania, OH 43560

Patrick O'Brien
Inventor's signature

Date _____

Country of Citizenship USA

Residence 516 Thackeray Rd., Maumee, OH 43537

Andrew F. Suhy, Jr.
Inventor's signature

Date _____

Country of Citizenship USA

Residence 8022 North Bridge Way, Maumee, OH 43537

Brent Parent
Inventor's signature

Date _____

Country of Citizenship USA

Residence 247 Stone Oak Court, Holland, OH 43528

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(Declaration and Power of Attorney—page 3 of 3)

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